

Art Unit: 2424

In claim 34, line <sup>37</sup>~~36~~, after "digital content," add -- and--.

In claim 34, line <sup>39</sup>~~38~~, replace "comprising" with --consisting of--.

### ***Reasons for Allowance***

2. Independent claims recite, inter alia, limitations of carrying out accounting wherein the accounting amount is changed based on using environment of each user, wherein the using environment is determined by type display unit of the receiver, the display unit being selected from a group consisting of cathode ray tube, liquid crystal display, plasma display, plasma addressing liquid crystal display, and field emission display. This limitation is not taught by the prior art of record nor would it have been obvious to one of ordinary skill in the art at the time of the invention based on available knowledge at that time arrive at the claimed subject matter without relying on improper hindsight. For at least these reasons stated above, claims 26-27, 29-30, 32-40 are allowable over prior art.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

### ***Conclusion***

3. The prior art made of record and not relied upon is considered pertinent to applicant's disclosure. Shintani et al. (US PG Pub. 2011/0138422).